



STATE BOARD OF EQUALIZATION

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Executive Director

No. 88/75

November 4, 1988

TO COUNTY ASSESSORS:

TIME LIMITS FOR SUPPLEMENTAL ASSESSMENTS

Currently there are no time limits for enrolling supplemental property tax assessments. Existing statutes contain no provision for a statute of limitations for supplemental assessment.

The Board's staff has under consideration, however, a proposal for 1989 legislation which would impose some limit on the time during which a supplemental assessment would be permitted.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk